

# Vehicle Maintenance and Operations Fund Fund 552

## PURPOSE OF THE FUND:

The Vehicle Maintenance and Operations Fund accounts for the operation, maintenance, and replacement costs of City vehicles and equipment. All related expenditures are made from the Vehicle Maintenance and Operations Fund, with the fund being reimbursed by transfers from the funding source which benefited from the expenditure. Costs for replacement of fire engines are not charged to this fund.

Surcharges are applied to parts and fuel costs to recover associated staffing and other related expenses for fuel and parts services. An internal labor rate is developed each year to recover staffing and associated costs for services rendered.

## AUTHORITY OF THE FUND:

San José Municipal Code sections 4.80.1600 through 4.80.1620. Revenue and expenditure estimates are budgeted via Council funding sources resolution and appropriation ordinance, respectively.

## SOURCE OF FUNDS:

- Transfers from the General Fund for vehicle replacement
- Charges to user departments for the goods and services they receive
- Grants
- Moneys received from other agencies as reimbursement for maintenance and repair of non-City owned vehicles and equipment.

## FUND RESTRICTIONS:

While the use of moneys within this fund is not subject to Proposition 218, certain moneys in this fund may be restricted by other policies and guidelines, which are described below.

The City Council may transfer or appropriate funding to the Vehicle Maintenance and Operations Fund for the purpose of purchasing and acquiring city motor vehicles, or may transfer moneys from the fund to any other fund. The City Council has approved the transfer of interest earnings in this fund to the General Fund, as the San José Municipal Code contains no restrictions on the disposition of interest earnings in this fund.

## LEAD RESPONSIBILITY:

General Services Department

<b>Vehicle Maintenance and Operations Fund</b>	<b>Fund 552</b>
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**FINANCIAL INFORMATION AND LOCATION:**

**Comprehensive Annual Financial Report (CAFR) Designation:**

Governmental Fund-Special Revenue

**Budget Location:**

Adopted Operating Budget

**Funding Sources Resolution and Appropriation Ordinance Location:**

Section 16.02